Regulation 39-(23.5-)101.1.

These rules and regulations take effect and be applicable to estates of decedents dying on or after July 1, 1980.

Regulation 39-(23.5-)101.2.

The Colorado Department of Revenue may from time to time, and in accordance with law, supplement or revise these rules and regulations.

Regulation 39-(23.5-)101.3.

Any rules or regulations promulgated by the Colorado Department of Revenue interpreting the terms and provisions of the Colorado Estate Tax Law shall be, so far as possible, consistent with the rules and regulations relating to the estate and generation-skipping transfer tax laws of the United States and any judicial decisions and administrative rulings interpreting the same.